

# Alberta Transitioning Candidate Guidelines

Previously, candidates who were in the process of completing legacy CA, CGA, or CMA programs during unification were informed of key CPA transition and requirement completion deadlines. This factsheet reiterates these key dates as well as provides additional information, including the consequences for not meeting these deadlines.

## Completed legacy education

The following information is specific for candidates who completed the education requirements in a legacy program but have not completed the degree and/or practical experience requirements for legacy certification.

### Important Dates:

The following dates are relevant to those candidates who completed their legacy education:

- **September 1, 2018:** Candidates have until this date to complete legacy practical experience requirements (PER).
- **September 30, 2018:** Candidates who have completed legacy education must complete their degree by this date.

### Consequences:

- Candidates who already completed their education requirements, and complete their legacy experience and degree requirements by the deadlines listed above will receive a tagged designation.
- Candidates who do not complete the practical experience requirements by September 1, 2018, and/or degree by September 30, 2018, will:
  - have their registration as a legacy candidate ceased;
  - lose all transition rights, including any exemptions related to the expiry of experience and advanced standing;
  - need to apply to the CPA PEP as a new CPA candidate; see the *CPA Harmonized Education Policies Vol. 1* for more information;
  - be able to receive recognition for a maximum 12 months of prior practical experience after applying to CPA PEP, provided the experience meets the CPA PER (See the *CPA Practical Experience Requirements* and the *CPA Harmonized Practical Experience Policies* for more information.);

### Summary of completion deadlines and consequences:

Legacy PER	Degree	Consequences	
Complete by September 1, 2018	Complete by September 30, 2018	Receives tagged designation	Removed from program and loses transition rights
✓	✓	✓	
✓	x		✓
x			✓

## Transitioned to CPA Professional Education Program (CPA PEP)

The following information is specific for candidates who did not complete their legacy education and transitioned to the CPA Professional Education Program (CPA PEP).

### Important Dates:

The following dates are relevant to those candidates who transitioned to the CPA PEP:

- **July 1, 2016:** Deemed the transition date for anyone who transitioned to the CPA PEP, unless the actual date they enrolled in the CPA PEP was earlier than July 1, 2016; then the earlier date is the transition date.
- **September 1, 2018:** Candidates have until this date to complete legacy practical experience requirements (PER). The profession will continue to recognize any legacy PER completed by September 1, 2018, until June 30, 2022, provided the degree, education, CFE, and certification completion deadlines are met.
- **September 30, 2018:** Candidates must complete their degree by this date.
- **June 30, 2022\*:** Candidates must complete the CPA PEP and successfully complete the Common Final Examination (CFE) by this date.
- **June 30, 2023\*:** Candidates who completed the CPA PEP and the CFE by June 30, 2022, and transitioned to the CPA PER must complete the CPA PER for certification by this date.

**\*Important:** The CPA PEP and CPA PER completion dates are determined as six and seven years after each candidate's individual transition date. Therefore, completion deadlines for each candidate may be earlier than the dates listed above.

### Consequences:

- Candidates who do not complete their legacy PER by September 1, 2018, must transition to the CPA PER
- Candidates who do not complete the degree, CPA PEP, and/or practical experience requirements by the appropriate deadlines listed above will:
  - be removed from the CPA certification program;
  - lose all transition rights, including any exemptions related to the expiry of experience and advanced standing;
  - need to apply to the CPA PEP as a new CPA candidate; see the *CPA Harmonized Education Policies Vol. 1* for more information;
  - be able to receive recognition for a maximum 12 months of prior practical experience after reapplying to CPA PEP, provided the experience meets the CPA PER (See the *CPA Practical Experience Requirements* and the *CPA Harmonized Practical Experience Policies* for more information.);

### Summary of completion deadlines and consequences:

Legacy PER	Degree	CPA PEP*	CPA PER*	Consequences	
Complete by September 1, 2018	Complete by September 30, 2018	Complete by June 30, 2022	Complete by June 30, 2023	Receives CPA designation	Is removed from CPA program and loses transition rights
✓	✓	✓	n/a	✓	
✓	✓	x			✓
✓	x				✓
x	✓	✓	✓	✓	
x	✓	✓	x		✓
x	✓	x			✓
x	x				✓

\*CPA PEP and CPA PER completion deadlines are determined as six and seven years after each candidate's individual transition date. Therefore, the CPA completion deadlines for each candidate may be earlier than the dates provided.

## Transitioned to CPA preparatory courses (formerly CPA PREP)

The following information is specific for students who did not complete their legacy education and transitioned to the CPA preparatory courses (formerly the CPA Prerequisite Education Program (CPA PREP)).

### Important Dates:

The following dates are relevant to those students who transition to CPA preparatory courses:

- **July 1, 2016:** Deemed the CPA transition date for students who transitioned to CPA preparatory courses.
- **September 1, 2018:** Students have until this date to complete legacy practical experience requirements (PER). The profession will continue to recognize any legacy PER completed by September 1, 2018, until June 30, 2022, provided students also meet the degree, education, CFE, and certification completion deadlines.
- **June 30, 2022:** Students must complete the CPA preparatory courses and CPA PEP, including successful completion of the Common Final Examination (CFE), by this date for the profession to continue to recognize any legacy PER completed by September 1, 2018.

### Consequences:

- Students who do not complete their legacy PER by September 1, 2018, will be required to meet the CPA PER.
- Students who do not complete the:
  - degree requirement by September 30, 2018, or
  - CPA preparatory courses and do not complete the CPA PEP by June 30, 2022, will lose their previously recognized experience but will be able to continue taking CPA preparatory courses.